

ABSTRAK

Tujuan penelitian untuk menguji pengaruh rasio keuangan dalam memprediksi perubahan laba pada perusahaan real estate dan property pada periode selama 3 tahun (2015-2017) yang terdaftar di Bursa Efek Indonesia (BEI). Rasio keuangan yang digunakan: GPS (gross profit to sales), NWTLFA (net worth and total liabilities to fixed assets), NITL (net income to total liabilities), dan NWS (net worth to sales).

Pengambilan sampel dalam penelitian ini menggunakan purposive sampling sehingga sampel yang diperoleh sebesar 46 perusahaan real estate dan property selama 2015-2017. Metode analisis data pada penelitian ini menggunakan metode analisis regresi berganda dengan menggunakan program SPSS 20.

Hasil penelitian menunjukkan bahwa rasio NITL (net income to total liabilities) berpengaruh signifikan terhadap perubahan laba. Hal ini dikarenakan adanya laba yang didapatkan perusahaan mengalami peningkatan sehingga dapat menutupi tingkat kewajiban lancar perusahaan yang mengakibatkan rasio NITL menjadi konsisten dalam perubahan laba di periode yang akan datang. Sedangkan rasio GPS (gross profit to sales), NWTLFA (net worth and total liabilities to fixed assets), dan NWS (net worth to sales) tidak berpengaruh terhadap perubahan laba.

Kata kunci : GPS, NWTLFA, NITL, NWS, perubahan laba

ABSTRACT

This research aimed to examine the effect of financial ratio in predicting the profit changes of real estate and property companies in the three years (2015-2017), which were listed on Indonesia Stock Exchange (IDX). While, for the financial ratio, it was used : GPS (Gross Profit to Sales), NWTLFA (Net Worth and Total Liabilities to Fixed Asset), NITL (Net Income to Total Liabilities), and NWS (Net Worth to Sales).

The sampling collection technique used purposive sampling. Moreover, there were 46 real estate and property companies 2015-2017, as sample. In addition, the data analysis technique used multiple linear regression with SPSS version 20.

The research result concluded NITL ratio (Net Income to Total Liabilities) had significant effect on the profit changes. It meant, as there was an increase of company profit, the current liabilities could be covered. As consequence, NITL would be consistent in the profit changes of the next period. On the other hand, GPS ratio (Gross Profit to Sales), NWTLFA (Net Worth and Total Liabilities to Fixed Asset), and NWS (Net Worth to Sales) did not affect on the profit changes.

Keywords: GPS, NWTLFA, NITL, NWS, Profit Changes